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Introduction

This Guide is designed to assist in the formation of nonprofit organizations in Loudoun County. Its intention is to serve as a general outline of requirements; it is not meant as a substitute for regulations and requirements set in federal, state and county codes. You can expect that exceptions exist to the process described here. Please contact the federal and state agencies and county departments and offices that apply to your specific situation. We hope you find it helpful. If you see errors or have suggestions for changes please contact the Department of Economic Development.

Nonprofits are businesses by definition. Although their missions may differ from other businesses, the need for effective governance and management are no different than for any other business type. The boards and management of nonprofits are increasingly subject to legislation at the state, federal and local levels regarding accountability. But for some, the time required to implement sound business practices competes for time with the mission-based tasks.

Nonprofits play a considerable role in the economy and provide services to the community that would otherwise have to be provided through taxpayer dollars.

What is a Nonprofit Organization?

A nonprofit organization may be involved in a wide range of areas relating to the arts, social issues, charities, early childhood education, healthcare, politics, religion, research, sports or some other endeavor.

A nonprofit is defined as an organization that does not have owners who profit when revenues exceed expenses. In other words, a nonprofit may make a "profit," but it does not distribute its profit to individuals or shareholders as a for-profit organization would.

It is a mission driven organization versus a profit driven organization, however the bottom-line is important for both a nonprofit and a traditional business or in the end they will both go out of business.

What Kind of Nonprofit do you Want to Start?

The phrase "starting a nonprofit" can mean several things. Read the following very basic information to begin thinking about what you mean when you set out to "start a nonprofit". Keep your mission statement in mind when thinking about each of the following.

You can be a nonprofit organization just by getting together with some friends, for example, to form a self-help group. In this case, you're an informal nonprofit organization.

You can incorporate your nonprofit so it exists as a separate legal organization in order to a) own its own property and its own bank account; b) ensure that the nonprofit can continue on its own (even after you're gone); and c) protect yourself personally from liability from operations of the nonprofit. You incorporate your nonprofit by filing articles of incorporation (or other charter documents) with the appropriate local state office. (An incorporated nonprofit requires a board of directors.)

Tax Exempt vs. Tax Deductable

If you want your nonprofit (and if you think your nonprofit deserves) to be exempt from federal taxes (and maybe some other taxes, too), you should file with the IRS to be a "tax-exempt" organization. (The IRS states that you must be a corporation, community chest, fund, or foundation to receive tax-exempt status. Articles of association may also be used in place of incorporation.) Probably the most well known type of nonprofit is a the IRS classification of 501(c)3, a "charitable nonprofit". Being tax-exempt is not the same as being tax-deductible.

Depending on the nature of your organization, you may also be granted tax-deductible status from the IRS. Publication 526 lists the types of organizations to which donations are deductible. So, for example, you could start a nonprofit that is incorporated, tax-exempt and eligible to receive tax deductible donations.

Tax-exempt status means a nonprofit does not need to pay certain taxes that a for-profit company does. Tax-deductible means that donors that contribute to your organization can deduct the amount of the donation from their taxable income.

The particular steps you take when starting your nonprofit depend on your plans for your organization, including the nature of its services. They also depend on how the IRS interprets the nature of your organization, including its services.

Reference Step 4 for a chart showing the different kinds of nonprofit organizations.

Steps in Creating a Nonprofit

The following is a step-by-step process to guide you through the process of creating a nonprofit organization. The steps do not necessarily have to follow this exact order, but this presents a logical sequence that will complete the requirements.

Step One: Develop a Business Plan

The thought of using such words as "business", "profit", and "market share" may abhor a person starting a nonprofit organization. You may be thinking, "We're a nonprofit, why do we need a business plan"? Although you will operate as a nonprofit you are still very much a business and you need to think like one. Your revenue sources need to cover your operating costs. Developing a business plan will force you to think through your operating model. Will you charge membership fees, hold fund-raising events, or operate from an endowment? A business plan is a written document that describes the nature of your organization, outlines its financial goals, and demonstrates how you intend to achieve those goals.

In developing your business plan you first need to identify the niche your nonprofit will fill by asking yourself these questions:

- What nonprofit am I interested in starting?

- What services or products will my organization provide?
- Is my idea practical, and does it fill an unmet need in the community?
- What is my competition? (You'd be surprised who provides what kind of services in the community.)
- What is my nonprofit's advantage over existing nonprofit organizations?
- Can I deliver a better quality service?
- What will my revenue sources be?
- Can I create a demand for my organization? (Don't think you can rely solely on donations, virtually every nonprofit generates some type of income.)

The final step before developing your nonprofit organization you should answer these questions:

- What skills and experience do I bring to the nonprofit business?
- What insurance coverage will be needed?
- What equipment or supplies will I need?
- How will I compensate myself?
- What are my resources?
- What financing will I need?
- Where will my organization be located?
- What will I name my nonprofit?

Your answers will help you create a focused, well-researched business plan that should serve as a blueprint for raising prospective funds, and better determine the likely success of your venture. Business plans typically include these key components:

- **Executive Summary:** This is a brief overview of what your plan includes. Ideally, it should highlight the most impressive features of your organization and point out the important elements of your plan, including your overall concept, projected growth and revenue, and target markets, among others. Write your executive summary after you have completed your plan.
- **The Organization and Its Management:** This section includes detailed descriptions of your organization, including its history, mission statement, strategy and vision, as well as a summary that demonstrates your management team's skills and experience. Be sure to include relevant education summaries and significant accomplishments of all of your key personnel.
- **Product/Service Description:** This section describes your products or services in detail. Include a discussion of the advantages your products or services have over competitive products and services. Explain the need and market niche your products or services fill, as well as how you will produce your product or provide your service.
- **Market Analysis and Marketing Strategy:** This section identifies your target market. Analyze and assess the market environment and customers, both within and outside of your geographic area. Describe how you will reach these customers and market your products or services to them. Include potential advertising ideas and strategies, as well as descriptions of promotion campaigns you plan to implement.
- **Financial Analysis:** This section documents information related to expenses, income and prices, all of which you will have to have in order to develop an income statement, balance

sheet and cash flow analysis. If you need outside financing, specify how much you need, how and when it will be used, and when and how you will repay your financier(s). If you are not an experienced financial manager or accountant, consider hiring a certified public accountant (CPA) to help you prepare this section.

- **Supporting Documents:** Include sample marketing materials, product samples, and financial data, such as income statements, balance sheets, and cash flow and pro forma schedules.

Consider your business plan to be a work in progress. Don't think of it as a static document; review and update it regularly. Your plan will grow and change as your organization does.

Step Two: Recruit Board of Directors

You must establish a Board of Directors (or trustees). The Board is the governing body of the nonprofit and will make the decisions and planning that determine the nonprofits' success. When selecting Board Members, be sure to look for a diversity of skills and experience. You can often get free legal or accounting services from Board members. Board members should be kept informed of the operations of the nonprofit and should be knowledgeable about the activities. Create a simple, clear decision making structure for the Board, so that all Board Members understand how they can contribute. For more information about Boards of Directors, check out the National Center for Nonprofit Boards website at <http://www.boardsource.org/>.

If you do not plan on incorporating, consider an informal advisory board to help guide your organization.

Step Three: Draft a Mission Statement

Every Nonprofit should clearly state its mission, its reason for being. Keep the Mission Statement as short and as understandable as possible. The mission should proclaim to all who read it exactly what it is that your organization does. It should be result-oriented, not activities oriented and provide a focus for organizational planning.

You will need a written Mission Statement if you choose to apply for tax exempt status.

Step Four: Consider Hiring a Lawyer

NOTE: This section is designed only to provide you with a basic description of each legal structure. It is NOT designed to give you legal advice. Loudoun County cannot be held responsible for any legal issues you encounter. Therefore, it is **STRONGLY** recommended that you consult with an attorney and/or CPA.

You can do much of the work yourself to get incorporated and/or tax-exemption and/or tax-deductibility, but you should have some basic guidance and advice from a lawyer who understands nonprofit matters. For example, in the USA, it's very important how you characterize your plans when filing for incorporation with your state and/or for tax-exemption and/or tax-deductibility with the IRS -- otherwise, your new organization may be deemed a for-profit or you may have to pay federal taxes (among other taxes) on your income. In addition, there are various reports and filings you may have to submit. A nonprofit-knowledgeable lawyer can help you a great deal. Ask other nonprofits for references to good lawyers. Ask a local funder. Call the local bar association or contact the Chamber of Commerce.

If you intend on having employees you will eventually need a lawyer to review your personnel policies.

As you plan your new nonprofit, you will have to determine the correct kind of non-profit you should register as. This decision is critical, since the legal structure affects your company's taxation and liability as well as its management and decision-making structure. The majority of non-profit, charitable organizations are considered 501(c)(3) organizations, but did you know that there are many other kinds of non-profits?

The following table provides an overview of the different codes that a non-profit could file under. It comes directly from the IRS Publication 557, revised June 2008. A web link to the full 72 page document in a PDF format is as follows: <http://www.irs.gov/pub/irs-pdf/p557.pdf>. For an interactive version follow this link: <http://www.irs.gov/publications/p557/index.html>. It is highly recommended that you visit the IRS website for more information pertaining to tax information governing nonprofit organizations.

Section of 1986 Code	Description of organization	Application General nature of activities Form No.	Annual return required to be filed	Contributions allowable
501(c)(1)	Corporations Organized under Act of Congress (including Federal Credit Unions)	Instrumentalities of the No Form United States	None	Yes, if made for exclusively public purposes
501(c)(2)	Title Holding Corporation For Exempt Organization	Holding title to property of an 1024 exempt organization	9901 or 990-EZ8	No2
501(c)(3)	Religious, Educational, Charitable, Scientific, Literary, Testing for Public Safety, to Foster National or International Amateur Sports Competition, or Prevention of Cruelty to Children or Animals Organizations	Activities of nature implied by 1023 description of class of organization	9901 or 990-EZ8, or 990-PF	Yes, generally
501(c)(4)	Civic Leagues, Social Welfare Organizations, and Local Associations of Employees	Promotion of community welfare; 1024 charitable, educational or recreational	9901 or 990-EZ8	No, generally 2, 3
501(c)(5)	Labor, Agricultural, and Horticultural Organizations	Educational or instructive, the 1024 purpose being to improve conditions of work, and to improve products of efficiency	9901 or 990-EZ8	No2
501(c)(6)	Business Leagues, Chambers of Commerce, Real Estate Boards, etc.	Improvement of business 1024 conditions of one or more lines of business	9901 or 990-EZ8	No2
501(c)(7)	Social and Recreational Clubs	Pleasure, recreation, social activities 1024	9901 or 990-EZ8	No2

501(c)(8)	Fraternal Beneficiary Societies and Associations	Lodge providing for payment of life, 1024 sickness, accident or other benefits to members	9901 or 990-EZ8	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(9)	Voluntary Employees Beneficiary Associations	Providing for payment of life, sickness, 1024 accident, or other benefits to members	9901 or 990-EZ8	No2
501(c)(10)	Domestic Fraternal Societies and Associations	Lodge devoting its net earnings to 1024 charitable, fraternal, and other specified purposes. No life, sickness, or accident benefits to members	9901 or 990-EZ8	Yes, if for certain Sec. 501(c)(3) purposes
501(c)(11)	Teachers' Retirement Fund Associations	Teachers' association for payment of No Form6 retirement benefits	9901 or 990-EZ8	No2
501(c)(12)	Benevolent Life Insurance Associations, Mutual Ditch or Irrigation Companies, Mutual or Cooperative Telephone Companies, etc.	Activities of a mutually beneficial 1024 nature similar to those implied by the description of class of organization	9901 or 990-EZ8	No2
501(c)(13)	Cemetery Companies	Burials and incidental activities 1024	9901 or 990-EZ8	Yes, generally
501(c)(14)	State-Chartered Credit Unions, Mutual Reserve Funds	Loans to members No Form6	9901 or 990-EZ8	No2
501(c)(15)	Mutual Insurance Companies or Associations	Providing insurance to members 1024 substantially at cost	9901 or 990-EZ8	No2
501(c)(16)	Cooperative Organizations to Finance Crop Operations	Financing crop operations in conjunction No Form6 with activities of a marketing or purchasing association	9901 or 990-EZ8	No2
501(c)(17)	Supplemental Unemployment Benefit Trusts	Provides for payment of 1024 supplemental unemployment compensation benefits	9901 or 990-EZ8	No2
501(c)(18)	Employee Funded Pension Trust (created before June 25, 1959)	Payment of benefits under a No Form6 pension plan funded by employees	9901 or 990-EZ8	No2
501(c)(19)	Post or Organization of Past or Present Members of the Armed Forces	Activities implied by nature of 1024 organization	9901 or 990-EZ8	No, generally7
501(c)(21)	Black Lung Benefit Trusts	Funded by coal mine operators to No Form6 satisfy their liability for disability or death due to black lung diseases	990-BL	No4
501(c)(22)	Withdrawal Liability Payment Fund	To provide funds to meet the liability of employers withdrawing from a multi-employer pension fund	990 or 990-EZ8	No5
501(c)(23)	Veterans Organization (created before 1880)	To provide insurance and other benefits to veterans	990 or 990-EZ8	No, generally7
501(c)(25)	Title Holding Corporations or Trusts with Multiple Parents	Holding title and paying over income from property to 35 or fewer parents or beneficiaries	990 or 990-EZ	No
501(c)(26)	State-Sponsored Organization Providing Health Coverage for High-Risk Individuals	Provides health care coverage to high-risk individuals	9901 or 990-EZ8	No
501(c)(27)	State-Sponsored Workers' Compensation Reinsurance Organization	Reimburses members for losses under workers' compensation acts	9901 or 990-EZ8	No
501(c)(28)	National Railroad Retirement Investment Trust	Manages and invests the assets of the Railroad Retirement Account	Not yet determined	No
501(d)	Religious and Apostolic Associations	Regular business activities. Communal religious community	10659	No2

501(e)	Cooperative Hospital Service Organizations	Performs cooperative services for hospitals	9901 or 990-EZ8	Yes
501(f)	Cooperative Service Organizations of Operating Educational Organizations	Performs collective investment services for educational organizations	9901 or 990-EZ8	Yes
501(k)	Child Care Organizations	Provides cares for children	990 or 990-EZ8	Yes
501(n)	Charitable Risk Pools	Pools certain insurance risks of 501(c)(3)	9901 or 990-EZ8	Yes
501(q)	Credit Counseling Organization	Credit counseling services	102312	No
521(a)	Farmers' Cooperative Associations	Cooperative marketing and purchasing for agricultural procedures	990-C	No
527	Political organizations	A party, committee, fund, association, etc., that directly or indirectly accepts contributions or makes expenditures for political campaigns	1120-POL10 990 or 990-EZ8	No

¹ For exceptions to the filing requirement, see chapter 2 and the form instructions.

² An organization exempt under a subsection of Code sec. 501 other than 501(c)(3) may establish a charitable fund, contributions to which are deductible. Such a fund must itself meet the requirements of section 501(c)(3) and the related notice requirements of section 508(a).

³ Contributions to volunteer fire companies and similar organizations are deductible, but only if made for exclusively public purposes.

⁴ Deductible as a business expense to the extent allowed by Code section 192

⁵ Deductible as a business expense to the extent allowed by Code section 194A.

⁶ Application is by letter to the address shown on Form 8718. A copy of the organizing document should be attached and the letter should be signed by an officer.

⁷ Contributions to these organizations are deductible only if 90% or more of the organization's members are war veterans

⁸ For limits on the use of Form 990-EZ, see chapter 2 and the general instructions for Form 990-EZ (or Form 990).

⁹ Although the organization files a partnership return, all distributions are deemed dividends. The members are not entitled to **pass through** treatment of the organization's income or expenses.

¹⁰ Form 1120-POL is required only if the organization has taxable income as defined in IRC 527(c).

¹¹ Application procedures not yet determined.

¹² See Code section 501(q) if the organization provides credit counseling services and seeks recognition of exemption under section 501(c)(4). Use Form 1024 if applying for recognition under Code section 501(c)(4).

Step Five: Get an EIN Number (Employee Identification Number)

You will need an EIN if you will need to hire employees, withhold income taxes and FICA. You must apply for your EIN with the IRS before submitting your application to the IRS for federal nonprofit status as a 501(c)3 corporation.

All employers, corporations and partnerships must obtain a federal employer identification number (EIN), which identifies the business' tax accounts on all federal and state tax forms. Sole proprietors without employees do not necessarily need to obtain an EIN. They may use their Social Security number. It should be noted, however, that Social Security numbers are often used in cases of identity theft. Even though a sole proprietor may not need an EIN, he/she may still want to obtain an EIN to further protect one's identity.

How to Apply for an EIN

You can apply for an EIN online, by telephone, fax, or mail depending on how soon you need to use the EIN. The following information was taken directly from the IRS website.

1. Apply Online

NOTE: This is a free service offered by the Internal Revenue Service at www.irs.gov. Beware of websites on the internet that charge for this free service. The internet is the preferred method to use when applying for an EIN. Visit the IRS website at www.irs.gov (keyword "EIN") and check out the new Interview-style online EIN application. The application includes embedded help topics and hyperlinked keywords and definitions so separate instructions aren't needed. The information you submit is validated during the online session. Once you've completed the application you will receive your EIN immediately. You can then download, save, and print your confirmation notice. (This feature is not available to Third Party Designees.) The online application is fast, free, and user-friendly!

The application is available during the following hours:

Monday - Friday 6:00 a.m. to 12:30 a.m. Eastern Time

Saturday 6:00 a.m. to 9:00 p.m. Eastern Time

Sunday 7:00 p.m. to 12:00 a.m. Eastern Time

The online application process is available for all entities whose principal business, office or agency, or legal residence (in the case of an individual), is located in the United States or U.S. Territories. Additionally, the principal officer, general partner, grantor, owner, trustor etc. must have a valid Taxpayer Identification Number (Social Security Number, Employer Identification Number, or Individual Taxpayer Identification Number) in order to use the online application.

2. Apply by Telephone

If you don't have internet access, you can receive your EIN by telephone and use it immediately. When applying by phone, IRS suggests that you complete Form SS-4 before the call so that you will have all relevant information available. Then call the Toll-Free EIN number (1-800-829-4933) between 7:00 a.m. and 10 p.m. local time, Monday through Friday. The person making the call must be authorized to receive the EIN and answer questions concerning the Form SS-4.

An IRS representative will use the information received from you or your representative to establish your account and assign you an EIN. Write down the number you are given and keep it for your records.

3. Apply by Fax

You can receive your EIN by fax within four (4) business days. Fax your completed Form SS-4 to the fax number listed for your state under "Where to Apply" in this publication. The fax number is available 24 hours a day, 7 days a week. Be sure to provide your fax number so that an IRS representative can fax the EIN back to you. Do not fax an application and also call the EIN toll-free number for the same entity because a duplicate EIN may be assigned.

3. Apply by Mail

You can receive your EIN by mail within about four (4) weeks. Ensure that the Form SS-4 contains all of the required information and mail the application to the address listed for your state under "Where to Apply" in this publication. An EIN will be assigned and mailed to you.

For more information, contact:

Internal Revenue Service

Telephone: (703) 756-6663

Toll-free: (800) 829-4933

Step Six: Open a Bank Account

If you intend to receive donations, pay staff, pay bills, or hire services you will need to open a bank account. Seek a bank that understands the needs of nonprofit organizations. Do yourself a service by shopping around. Not all banks offer the same services with the same fees. It can potentially save you money if you shop your account around to several banks.

Step Seven: Consider Hiring an Accountant

Consider hiring an accountant or other finance expert to help you set up basic bookkeeping systems. If you are going to have a Treasurer of the Board, this person should have some of these skills and may allow you to obtain these services without needing to hire an outside accountant.

Step Eight: Obtain Startup Financing, if Necessary

After completing your business plan you should have a very good idea of the amount of resources you have and the amount you need to obtain needed services. When you are working with a bank to open an account, discuss with them the possibility of obtaining financing to get things started. It may be necessary to have legal, financial, IT, and other services in the early stages before revenue streams are realized.

Check the Department of Economic Development's website for a list of banks that specialize with small businesses.

Step Nine: Get an Insurance Agent

Depending on the nature of your organization it may be critical to obtain insurance. Visit with an insurance agent to review your specific situation. You may initially need liability and property insurance. As you hire employees you will need worker's compensation, health, and life insurance benefits. These are details sometimes overlooked when starting a nonprofit, but they are critical realities. Be sure to inquire about unemployment insurance requirements to meet the state of Virginia's requirements.

Step Ten: Draft Articles of Incorporation

If you have chosen to incorporate you will need Articles of Incorporation. They establish the name and purpose of the nonprofit organization. Incorporating the organization serves three primary functions:

1. **Establish legitimacy for your organization.**
Nonprofit incorporation says to the world that you mean business.
2. **Prepare for anticipated future developments.**
You will have "done your homework" and be ready to proceed with a major fundraising effort. Incorporation is a necessary condition for being granted tax-exempt status.
3. **Help you meet the requirements of another organization with whom you wish to collaborate.**
Fundors or contractors may require that your program be incorporated.

Potential Advantages to Incorporation:

- The process of incorporation can be strengthening for an organization. It requires careful planning about your purpose and how you are going to do your work.
- It establishes minimum accountability for your management of a public trust - a nonprofit organization.
- It readies an organization for application for federal tax-exempt status.
- It helps to formalize decision making and ownership among the principals involved.
- It reinforces the legitimacy of the organization.

Potential Disadvantages to Incorporation:

- It takes time and money to accomplish.
- It entails playing by state and federal government rules. You must be knowledgeable about the laws related to charitable organizations.
- There may be some risk of over structuring the organization. Is it strong enough?
- There is some risk of people involved thinking incorporation will accomplish something magical - it will not!

The Articles must be filed with the Commonwealth of Virginia State Corporation Commission, which will charge a \$75 filing fee. You will need to complete form SCC819, which can be found at: http://www.scc.virginia.gov/clk/vanon_corp.aspx. Some organizations may wish to have more detailed Articles. To view a sample visit: <http://users.aristotle.net/~nonprofit/startup/articles.htm>

Step Eleven: Draft Bylaws

Bylaws are your organization's primary governing document. They establish the rules by which the nonprofit will conduct business. It is important to write them wisely, know them well, and faithfully abide by all their provisions.

What should be covered in the Bylaws:

- **The Name of the organization**
- **The Mission of the organization**
- **The geographic area served by the organization**
- **Membership** (Responsibilities, Dues, Quorum, Voting Procedure)
- **Board of Directors** (Duties, Officers, Meetings)
- **Committees**
- **Rules of Order**
- **Fiscal Year of Operation**
- **Procedures for amending the bylaws**

The details of these operations can be complicated. To help you with drafting your Bylaws, you can see a sample by visiting: <http://users.aristotle.net/~nonprofit/startup/bylaws.htm>

Step Twelve: Create a Name for your Nonprofit¹

You should pick a name that describes your organization's purpose, that the public is likely to remember, and one that is not already being used by another business or group as a trademark or a domain name.

A trademark is any word, phrase, logo, or other device that is used to identify products or services in the marketplace. Trademarks are often registered with the U.S. Patent and Trademark Office, but the fact is that even unregistered names and trademarks have their rights.

If an organization, business or nonprofit, was the first to use a particular mark or name, it is an enforceable trademark. It is use of the name, not its formal registration that creates trademark ownership.

Domain Name Considerations

Today, naming your organization is even more complicated because of the Internet. Even if you do not plan to have a website immediately, you need to reserve a domain name. Also, if a website uses a particular name, that name creates trademark ownership...even if it is not registered as such.

So, you will need to do some research to find an unused name that is also still available as a domain name. You may end up with one name as your official business name and a slightly different one as your domain name. Research, Research, Research

First, brainstorm names for your organization and build a list of several names that would work. Then check the following sources:

- **The Web.** Start with the search engines such as Yahoo! or Google. See how your chosen names are used, and by whom. You may quickly eliminate part of your list in this

¹ <http://nonprofit.about.com/od/nonprofitbasics/a/naming.htm>

way. Then check for domain name availability. Go to NetworkSolutions at <http://www.networksolutions.com/> and search for your names or variations of those names. Most nonprofits use the .org suffix for their domain names, but when you plug in a name at network solutions you will find out if that name is used with any suffix such as .com, .gov, or .edu.

- With your pared down list, now look in your local phone book. If you find another organization using one of the names on your list, mark that name off.
- Go to the library and look for trade publications and business directories. You can also contact local trade associations and chambers of commerce to get additional lists or directories.
- Check the Federal trademark database. Go to the free trademark database of the U.S. Patent and Trademark Office (PTO) at <http://www.uspto.gov/patft/>. Not all trademarks are registered here but if one of your possible names is on the list, scratch it off immediately. To use such a registered mark invites a lawsuit for "willful infringement," a legal violation that carries hefty penalties.
- Check your state trademark registry. Contact the Secretary of State's office in Richmond to find out which agency handles trademark registries. You can ask that agency how to conduct a search.
- Check fictitious name databases. Many counties have a database of fictitious business names or FBNs. An FBN is a business name that is different than the legal name of that business. For example, a nursing home might be named The Good Hope Home but have a program called Housing Alternatives for the Aging. It is a good idea to check these names against your list of possible names for your nonprofit.

If You Incorporate

You will have to deal with trademark conflicts and domain name issues whether you decide to incorporate as a nonprofit or not. If you do not incorporate, go ahead and use your chosen name. For extra protection, you can apply for a trademark with the U.S. Patent and Trademark Office at <http://www.uspto.gov/>.

If you do incorporate, you will need a name that is not already being used by another business or nonprofit. You will, also, have to follow whatever rules your state has for naming. For instance, your state might require all names to include the word "Corporation," or "Inc."

Your name might be rejected even if it is "confusingly" similar to another business name. Your state's filing office may let you check their database of names online.

Once you locate an acceptable name, reserve it if you can. Most states do allow you to reserve a corporate name until you can file for incorporation.

If you plan to apply for tax-exempt status, you should avoid any name or words in your name that imply that your organization might not be eligible for tax-exempt status. For instance, avoid words such as "political action group," or "trade association."

Naming your nonprofit is not as straight forward as it looks, but with some creativity, solid research, and the willingness to be flexible, you should end up with a name that is suitable, lawsuit resistant, and memorable.

Step Thirteen: Apply to the IRS for Federal tax-exempt Status

To obtain the necessary paperwork for obtaining 501(c)(3) Tax Exempt status, you must get in touch with the IRS. The two forms you will need are **Publication 557**, *Tax Exempt Status for Your Organization*, and **Package 1023**, *Application for Recognition of Exemption*. Fortunately, the IRS offers a number of forms and publications on their website which you can download and print on your own computer. These documents come in a number of formats. If you download the files in PDF (Portable Document Format) they can be read by the Adobe Acrobat program. To visit the IRS home page (which will give you an overview of *all* IRS forms and publications, visit: www.irs.gov. Or, to go straight to the forms for nonprofit organizations and other businesses, visit: <http://www.irs.gov/formspubs/index.html>.

Step Fourteen: File for Incorporation with the State of Virginia

Virginia State Corporation Commission

You will need to register your Nonprofit organization with the Virginia State Corporation Commission. Don't be confused by the name. It will be called a "Nonstock Corporation", but that is what a nonprofit is considered in Virginia. Complete form SCC819 which can be found as a Word or PDF document at this website: http://www.scc.virginia.gov/clk/vanon_corp.aspx

For more information, contact:

Virginia State Corporation Commission

P.O. Box 1197

Richmond, VA 23218-1197

Telephone: (804) 371-9967

Toll-free (Virginia) (800) 552-7945

<http://www.scc.virginia.gov/>

Step Fifteen: Apply for State Tax Exemption, if Necessary

Obtain a Virginia State Tax Account Number

Companies doing business in Virginia must register with the Virginia Department of Taxation. This department issues business tax identification numbers, also known as Virginia Tax Account Numbers, which businesses use to file all applicable taxes. The department will help you determine the taxes for which you are liable. These may include:

- **Employer Tax Withholding**, if wages are paid to one or more employees.

You will need to complete a business registration form (form R-1). It is available online at this website or you can complete it and submit online:
<http://www.tax.virginia.gov/site.cfm?alias=busforms&selOtherForm=8&CFID=2638214&CFTOKEN=1536cb0f0df5f480-03B5736C-0F51-0069-7351ACA600B00089>

After you have registered your nonprofit you will need to complete and Exemption Certificate (form NP) for tax exempt status from the Virginia Sales and Use tax. You can complete that form or apply online at:
<http://www.tax.virginia.gov/site.cfm?alias=busforms&selOtherForm=9&CFID=2638214&CFTOKEN=1536cb0f0df5f480-03B5736C-0F51-0069-7351ACA600B00089#Exemption%20Certificates>

If you have any questions about how to obtain your Virginia tax account number and determine the taxes for which you will be liable, contact:

Virginia Department of Taxation

Office of Customer Services

P.O. Box 1115

Richmond, VA 23218-1115

Telephone: (804) 367-8037

www.tax.virginia.gov

Step Sixteen: Apply for Virginia Charitable Solicitations Permit

Office of Charitable Nonprofit Solicitation (an office of the Virginia Department of Agriculture and Consumer Services), Before your organization conducts any fund-raising you will need to register with the Office of Charitable Nonprofit Solicitation. You can register online and it is available at: www.vdacs.virginia.gov/allforms.shtml
(804) 786-2042

Step Seventeen: Get Property Tax Exemption from County/City, if Applicable

Certain nonprofit organizations may be eligible for exemption from real or personal property taxes, or both. Nonprofit organizations seeking tax exemption should contact the Office of the County Administrator, the Commissioner of the Revenue, or the Office of the County Assessor about real property tax exemption. Specifics about the program, including the application process and an application form, are available online at:
<http://www.loudoun.gov/Default.aspx?tabid=517#nonprofit>

The following link contains all of the county documents regarding nonprofits covering:

- Application for Exemption from Taxation
- Request for Exemption from Taxation – Supplemental Information

- Virginia Constitution, Article X
- Loudoun County Board of Supervisors Policy Guidelines for Consideration of Requests for Exemptions from Local Taxation
- Requests for Exemption from Taxation Important Information (Please Read Before Completing the Application)
- Loudoun County Land Development Application Request for Fee Waiver
- List of Materials – Requests for Local Tax Exemption
- Exhibit A to Policy Guidelines, Local Tax Exemption Requests: Step 1 – Criteria for Immediate Disqualification
- Exhibit B to Policy Guidelines, Local Tax Exemption Requests: Step 2 – Criteria to Determine Scope of Review
- Exhibit C to Policy Guidelines, Local Tax Exemption Requests: Step 3A – Review Criteria for Larger Exemptions
- Request for Exemption from Taxation Supplemental Information for Item 3-2 (A) and Item 3-2 (B)

<http://www.loudoun.gov/Default.aspx?tabid=1537&fmpath=/Tax%20Exemption%20Program>

For questions about the approval process and to file your application, contact:

[Office of the County Administrator](#)

1 Harrison Street, S.E., 5th Floor
Leesburg, VA 20175

Phone: 703-777-0200

e-mail: coadmin@loudoun.gov

For questions about real property tax exemption, contact:

[Office of the County Assessor](#)

1 Harrison Street, S.E., 5th Floor,
Mailstop #07

Leesburg, VA 20175

Phone: 703-777-0267

e-mail: assessor@loudoun.gov

For questions about personal property tax exemption, contact:

[Commissioner of the Revenue](#)

1 Harrison Street, S.E. 1st floor
Leesburg, VA 20175

Phone: 703-777-0260 (V/TTY)

e-mail: cor@loudoun.gov

Sterling Office

21641 Ridgetop Circle, Suite 100
Sterling, VA

Step Eighteen:

Get a Mail Permit from your Local Post Office

Want an easy way to make your donors money go farther? Stop by your local post office to learn about getting a mail permit. This will get you a discount on bulk mailings.

Step Nineteen: Hold an Organizational Meeting

You must hold an organizational meeting to formally create the nonprofit corporation. At this meeting the bylaws should be adopted, the Board of Directors should be elected, and all other relevant business should be conducted.

Step Twenty: Hire Staff

Making the decision to hire employees will be one of the most crucial decisions you will make as your organization grows.

On the positive side, employees free up some of your time, since you will be able to delegate tasks; expand your business hours; and offer more skills and expertise to your customers. On the other hand, employees will raise your overhead costs and add to your administrative paperwork and record-keeping tasks, not to mention require you to train and supervise them.

Employees and Independent Contractors

Sometimes it is preferable to hire people as independent contractors because the nature or duration of the work does not justify hiring them as employees. If a business hires and pays an independent contractor \$600 or more during the year it must report this information to the IRS using IRS Form 1099. Businesses are not required to withhold or pay employer taxes for monies they pay to independent contractors.

The distinction between an employee and an independent contractor depends on the working relationship between the employer and the person performing services. Generally, independent contractors are persons who offer their services to the general public. The general rule is that a person is an independent contractor if the employer has the right to control or direct the result of the work but not the methods or means of accomplishing the work. Independent contractors generally supply their own tools, work at times and place of their choosing, and cannot be discharged by the employer. A written contract for work generally helps define these arrangements. In contrast, in an employer-employee relationship, the employer supplies tools and a place to work, has the right to fire the employee, and generally controls the means of work.

Check with your accountant or tax professional, if you are unsure whether you should consider a person you are hiring to be an independent contractor or an employee. If the IRS concludes that an employer has no reasonable basis for treating a worker as an independent contractor, the employer may be liable for back payroll taxes for that worker.

For more information, contact:
Virginia Department of Taxation

Telephone: (804) 367-8037

www.tax.virginia.gov

Employer Tax Withholding

As an employer, the law requires you to withhold federal and state income taxes, as well as Medicare and Social Security (FICA) taxes from each of your employees' earnings. In addition, businesses must make payments to Social Security from their own funds for all employees.

The amount of income and Social Security taxes to be withheld and paid for each employee will vary depending on the rate of pay, marital status, and number of exemptions claimed by the employee on IRS Form W-4. If you are preparing employer tax returns, be sure you have the most recent withholding tax tables, since these tables change as the tax laws change.

Businesses file federal withholding, Medicare and Social Security taxes four times a year, using IRS Form 941. Small businesses make tax payments monthly, while large businesses make payments semi-weekly. All businesses can make these payments either electronically using the Electronic Federal Tax Payment System (EFTPS), or by depositing them into an authorized financial institution using Federal Tax Deposit Coupon 8109. For tax payment purposes, a business is considered to be a small business if it reported \$50,000 or less in payroll taxes the prior year.

Businesses must also report income tax withholding to Virginia. The Virginia Department of Taxation assigns a filing status based on registration information or a business' actual payment record, and then issues forms accordingly. Quarterly, monthly and seasonal filers use form VA-5; semi-weekly filers use Forms VA-15 and VA-16. For more information, visit the Virginia Department of Taxation website at www.tax.virginia.gov.

Your employees all must complete and return a federal Form W-4 when they begin employment, as well as when they want to change the number of exemptions (i.e., withholding allowances) they want to claim. Because the W-4 indicates the number of exemptions an employee is claiming, you will be able to determine the proper tax withholding amount during the year.

Unemployment Tax

Virginia and the federal government both require employers to pay an unemployment tax based on an employee's salary. Businesses with at least one employee must pay unemployment tax.

The Federal Unemployment Tax (FUTA) is filed annually on federal Form 940. The FUTA tax must be paid at least annually by January 31 of the following year, or quarterly using Coupon 8109, if a higher payroll requires it.

Virginia unemployment taxes are levied on wages of employees who work in Virginia. These taxes go into a state fund, from which benefits are paid to claimants. Unemployment insurance offers workers protection from loss of earnings when they are partially or completely laid off from their jobs through no fault of their own. Businesses file and pay this tax quarterly using Virginia Form VECFC-20 or by registering online. Both Form VEC-FC-20 and online registration are available from the Employer Resources tab on Virginia Employment Commission (VEC) website, www.vec.virginia.gov/vecportal

Virginia's unemployment tax rate varies depending on the business' experience rating – that is, the number of unemployment claims made against the business. As a new business, you can

obtain your tax forms and tax rate by filing form VEC-FC-27, which is also available on the VEC website.

For information and forms, contact:

Virginia Employment Commission

Main Office

703 E. Main Street

Richmond, VA 23219

Telephone: (804) 786-1485

www.vec.virginia.gov/vecportal

Worker's Compensation Insurance

Any employer who has three or more regular employees must furnish worker's compensation insurance at no cost to the employee. Employers may purchase this insurance through a private insurance company or can apply to the Virginia State Corporation Commission to obtain a certificate of self-insurance. Related costs vary by industry and occupation.

Worker's compensation insurance provides compensation on medical benefits to a worker or his or her dependents when the worker becomes disabled or dies from accidental injury or occupational disease due to his or her employment.

For more information, contact:

Virginia Workers' Compensation Commission

Main Office

1000 DMV Drive

Richmond, VA 23220

Telephone: 1-877-664-2566

Website: www.vwc.state.va.us

Fairfax Regional Office

Prosperity Plaza

3020 Hamaker Court, Suite 100

Fairfax, VA 22031

Telephone: (703) 207-7152

Immigration and Naturalization

Under the *Immigration Reform and Control Act of 1986*, all new employees must verify their eligibility to work. New employees must be American citizens or aliens who are authorized to work in this country.

As an employer, you must verify the employment eligibility of anyone you hired after November 6, 1986 and complete and retain either a one-page "Employment Eligibility Verification" (Form I-9) or, for foreign workers, an Alien Labor Certification from the Virginia Employment Commission.

The Bureau of Citizenship and Immigration Services publishes a "Handbook for Employers, Form M-274," which explains the law and instructs employers on how to comply. This handbook is available online at <http://www.uscis.gov/portal/site/uscis>

For more information, contact:

U.S. Citizenship and Immigration Services (USCIS)

Office of Business Liaison: (800) 357-2099

National Customer Service Center: (800) 375-5283

Fax: (202) 305-2523

Office of Business Liaison

6th Floor

USCIS Washington District Office

2675 Prosperity Way

111 Massachusetts Ave., NW
Washington, DC 20539

Fairfax, VA 22031

Americans with Disabilities Act

The Americans with Disabilities Act of 1990 (ADA) prohibits discrimination in employment against individuals with disabilities and mandates their full participation in both publicly and privately provided services and activities.

The ADA requires that “public accommodations” such as restaurants, retail stores, hotels, theaters, doctors’ offices, pharmacies, private schools and daycare centers may not discriminate against persons with disabilities. Reasonable efforts must be made to remove existing barriers, and new construction must be made accessible. The law is complex and wide-ranging.

For more information, contact:

Equal Employment Opportunity Commission (EEOC)

Telephone: (800) 669-3362

www.eeoc.gov

Virginia Right-to-Work Law

Virginia has a “Right-to-Work” law that prohibits a “union shop” or “closed shop.” In other words, Virginia employers cannot deny a person the right to work based on membership or non-membership in a labor union or organization; cannot require employees to become or remain union members; and cannot require employees to pay dues to a union as a condition of employment. The law also regulates other aspects of employee-management relations.

For more information, contact:

Virginia Department of Labor and Industry

Division of State Labor Law

Telephone: (703) 392-0900

www.dol.gov

Minimum Wage

Federal and Virginia laws require employers to pay employees at least a minimum hourly wage. Failure to comply with federal and state minimum wage laws can result in severe penalties. Various exceptions to the federal and/or state minimum wage may apply under specific circumstances to workers with disabilities, full-time students, youth under age 20 in their first 90 consecutive calendar days of employment, tipped employees and student-learners. To identify the federal and state minimum wage laws contact the U.S. Department of Labor and the Virginia Department of Labor and Industry.

Virginia Department of Labor and Industry

Division of State Labor Law

Telephone: (703) 392-0900

www.dli.state.va.us/

U.S. Department of Labor

Frances Perkins Building

200 Constitution Ave., NW

Washington, DC 20210

Telephone: 1-866-4-USA-DOL

Home Page: www.dol.gov

Minimum Wage: www.dol.gov/dol/topic/wages/minimumwage.htm

Other State Labor Regulations

In addition to enforcing the Virginia Right-to-Work law and minimum wage issues, the Virginia Department of Labor and Industry also enforces regulations related to:

- Equal pay
- Child labor
- Apprenticeship training
- Employee notification of employment laws and regulations with federal and state posters (www.dol.gov/osbp/sbrefa/poster/main.htm)

Step Twenty-One: Recruit Volunteers

Volunteers are the lifeblood for many nonprofits. If you haven't already, begin a volunteer recruitment campaign. Create job descriptions for your volunteers as you would if you were a for-profit entity. Just because a person is a volunteer does not mean their responsibilities or skills are any less than a paid employee. Develop a system to track volunteer hours. Their time is worth money and should be accounted for in operations.

Step Twenty-Two: Select a Location and Obtain Appropriate Permits

Zoning

Many nonprofits can be run out of a person's home, however many require store fronts such as a thrift shop, an animal rescue center, or even a hospital. If you need a physical location for your organization the process is identical as if you were a for-profit business. Choosing the right location is very important for two reasons: (1) attracting the right customers and (2) certain areas of the county are zoned for certain uses. If you are using your location for uses that are prohibited by county and town zoning ordinances you are breaking the law. Fines and other penalties can be imposed for violating zoning ordinances.

In deciding upon a location for your business, you must find out if your proposed location is in a zoning district that will allow you to conduct your proposed business activity. You can find out if your zoning district allows your proposed use by doing the following:

If Your Location is in an Incorporated Town:

If your location is in one of Loudoun's incorporated towns, **contact the town first!** Each town has its own zoning regulations and classifications that you must meet if you want to locate within the town limits. Town contact information is found below.

- **Town of Leesburg** (703) 771-2774
- **Town of Hamilton** (540) 338-2811
- **Town of Round Hill** (540) 338-7878
- **Town of Hillsboro** (540) 668-6257

- **Town of Lovettsville** (540) 822-5788
- **Town of Middleburg** (540) 687-5152
- **Town of Purcellville** (540) 338-7421

If Your Location is Outside of an Incorporated Town:

The Loudoun County Zoning Ordinance regulates the many land use possibilities, including business permits and uses for locations in the County outside of the towns. Before all else, you need to determine which zoning classification(s) match your use.

You can do this in one of three ways:

1. View the Loudoun County Zoning Ordinance online at <http://www.loudoun.gov/Default.aspx?tabid=633>
2. Visit the Loudoun County Department of Building and Development at the County Government Center (second floor).
3. Call the Zoning Hotline at (703) 777-0118

Once you have determined the zoning classification(s) for your business type, you can look for available properties. While the towns have their own zoning ordinances, the county issues all building permits. In most cases, you will need to provide a business address before you can get your licenses and permits.

If you already have a location in mind, determine whether your planned organization use is allowed within the location's zoning classification before you sign a lease agreement. To find out how specific locations are zoned, you can:

- Use your tax map/parcel number to identify the property on the county's zoning map. The map is available at the Office of Mapping and Geographic Information, or you can access an interactive version of the Loudoun County Mapping System (Web LOGIS) at <http://www.loudoun.gov/Default.aspx?tabid=893> (Click on "**Mapping System (Web LOGIS)**"). You can also access the Land Management Information System at the public counters in the Loudoun County Mapping, Planning, and Building and Development offices.
- Search for the property online using the Loudoun County Real Estate Tax, Assessment and Parcel Database. You can search properties in this database by address, tax map number, tax map number range or parcel identification number. The database is available at: <http://www.loudoun.gov/Default.aspx?tabid=893> (Click on "**Property Database.**")

If the zoning classification corresponds with your organization use, you are ready to proceed to the next step. If it does not, you will have to identify other appropriate sites.

Zoning Permits and Certificates of Occupancy (Non-residential)

The Department of Building and Development (B&D) issues both zoning permits and certificates of occupancy. Businesses need a zoning permit for the construction, occupancy or use of principal or accessory structures. Some uses require a Special Exception (SPEX) from the

Board of Supervisors and site plan approval from B&D before the department will issue a zoning permit.

Businesses must get a Certificate of Occupancy (non-residential) permit for:

- New non-residential buildings;
- Structural changes to an existing building (tenant improvements); and
- Changes in a building's use (e.g., converting a clothing store to a delicatessen).

Before B&D issues an occupancy permit, businesses must secure permits and get appropriate inspections for electrical, plumbing, building, mechanical, gas, fire, and health (as applicable). Generally, the Loudoun County Division of Environmental Health inspects all businesses connecting to private water and sewer systems, while the Loudoun County Sanitation Authority inspects businesses connecting to public water and sewer systems. Select businesses must also contact the Division of Environmental Health for an inspection.

New tenants must always obtain zoning permits but don't always need a Certificate of Occupancy permit. Check with the Department of Building and Development to determine whether you need an occupancy permit.

For more information, contact:

Loudoun County Department of Building and Development

Telephone: (703) 777-0220 (Zoning and Building permits)

Telephone: (703) 777-0397 (Certificate of Occupancy permits)

Loudoun County Division of Environmental Health

Telephone: (703) 777-0234

Loudoun County Sanitation Authority

Telephone: (703) 771-1092

**Contact Other Government Agencies to Register for
Other Applicable Licenses and Permits**

Some business activities have additional county and state regulations for reasons of public health, safety and welfare. Depending on your business, a number of other Virginia agencies may require you to obtain a license or permit.

For Loudoun County businesses, contact:

Loudoun County Clerk of the Circuit Court

18 E. Market Street

Leesburg, VA 20176

Telephone: (703) 777-0270

www.loudoun.gov/clerk/

To obtain a Loudoun County business license, contact:

Loudoun County Commissioner of the Revenue

1 Harrison Street, SE

Leesburg, VA 20175

Telephone: (703) 777-0260 (V/TTY)

www.loudoun.gov/cor

Depending on the kind of organization you are creating you may need to check with the following agencies to determine whether registrations apply to your situation:

Loudoun County Animal Control

Telephone: (703) 777-0406

www.loudoun.gov/animals

Loudoun County Department of Building and Development

Telephone: (703) 777-0397

www.loudoun.gov/b&d

Loudoun County Department of Environmental Health

Telephone: (703) 777-0234

<http://www.loudoun.gov/Default.aspx?tabid=645>

Loudoun County Department of Family Services

Telephone: (703) 777-0353

www.loudoun.gov/dss

Loudoun County Department of Fire and Rescue Services

Telephone: (703) 777-0333

www.loudoun.gov/fire

Loudoun County Sheriff's Office

Telephone: (703) 777-0407

www.loudoun.gov/sheriff

Virginia Department of Agricultural and Consumer Services

Telephone: (804) 371-8200

<http://www.vdacs.virginia.gov/>

Virginia Department of Education

Proprietary Schools

Telephone: (804) 225-2848

www.pen.k12.va.us

Virginia Department of Environmental Quality

Telephone: (804) 698-4000

www.deq.virginia.gov

Virginia Department of Health Professions

Telephone: (804) 662-9900

www.dhp.virginia.gov

Virginia Department of Labor and Industry

Telephone: (804) 371-2327

www.doli.virginia.gov

Virginia Department of Professional and Occupational Regulation

Telephone: (804) 367-8500

Board of Contractors, Tradesman Program

Telephone: (804) 367-8511
www.dpor.virginia.gov

Quick Reference

Loudoun County Contacts **Nonprofit Assistance:**

Loudoun County Department of Economic Development

1 Harrison Street, SE msc #63
Leesburg, VA 20177-7000

Telephone: (703) 777-0426

<http://biz.loudoun.gov>

Loudoun County Chamber of Commerce

101 Blueseal Drive, Suite 100
P.O. Box 1298

Leesburg, VA 20177-1298

Telephone: (703) 777-2176

Toll-free: 1-800-578-LCCC (5222)

www.loudounchamber.org

Contacts for:

- Trade Name Registration
- Bondsman

Loudoun County Clerk of the Circuit Court

18 E. Market Street

MSC #33

Leesburg, VA 20176

www.loudoun.gov/clerk

Permits for:

- Food Service
- Tourist Establishment
- Water and Sewer Systems

Loudoun County Environmental Health

1 Harrison Street, SE

Second Floor

P.O. Box 7000

MSC #68

Leesburg, VA 20177-7000

Telephone: (703) 777-0234

<http://www.loudoun.gov/Default.aspx?tabid=645>

Loudoun County Sanitation Authority

880 Harrison Street, SE

P.O. Box 4000

Leesburg, VA 20177-1403
Telephone: (571) 291-7880
www.lcsa.org

Permits for:

- Building
- Home Occupation
- Land Disturbance
- Non-residential Occupancy
- Temporary Use Permits
- Zoning

Loudoun County Department of Building and Development

1 Harrison Street, SE
MSC #60
Leesburg, VA 20175-7000
Telephone: (703) 777-0397
Zoning Hotline: (703) 777-0118
www.loudoun.gov/b&d

Other Services:

- Business Information Form
- Peddler and Solicitor Permit

Loudoun County Sheriff's Office

39 Catocin Circle
MSC #35
Leesburg, VA 20175
Telephone: (703) 777-0407
Non-Emergency: (703) 777-1021
www.loudoun.gov/sheriff

Property Services:

- Real Property Assessments
- Land Use Taxation Program

Office of the County Assessor, Loudoun County

2 Locations:

Leesburg Office

1 Harrison Street, S.E.,
5th Floor
P. O. Box 7000
Mailstop #07
Leesburg, VA 20177

Ashburn Satellite Office

45201 Research Place, Suite 130
Ashburn, VA 20147

Telephone: (703) 777-0267
www.loudoun.gov/assessor

Vehicle Decals:

Loudoun County Treasurer's Office
Treasurer's Office-Leesburg
1 Harrison Street, S.E.,
1st Floor
Leesburg, VA 20175

Treasurer's Office-Sterling
21641 Ridgetop Circle,
Suite 104
Sterling, VA 20166

Loudoun County Public Libraries:

Administration	(703) 777-0368
Ashburn	(703) 737-8100
Cascades	(703) 444-3228
Lovettsville	(540) 822-5824
Middleburg	(540) 687-5730
Purcellville	(540) 338-7235
Rust	(703) 777-0323
Sterling	(703) 430-9500

www.lcpl.lib.va.us

Town Government Contacts:

Town of Hamilton

53 E. Colonial Highway
P.O. Box 130
Hamilton, VA 20158
Telephone: (540) 338-2811
www.town.hamilton.va.us

Town of Hillsboro

36966 Charles Town Pike
Hillsboro, VA 20132-2782
Telephone: (540) 668-6966

Town of Leesburg

25 W. Market Street
P.O. Box 88
Leesburg, VA 20178
Telephone: (703) 777-2420
www.leesburgva.gov

Town of Lovettsville

6 E. Pennsylvania Ave.
P.O. Box 209
Lovettsville, VA 20180

Telephone: (540) 822-5788
<http://www.townoflovettsville.com/>

Town of Middleburg
10 W. Marshall Street
P.O. Box 187
Middleburg, VA 20118
Telephone: (540) 687-3804
<http://www.middleburg.org/>

Town of Purcellville
130 E. Main Street
Purcellville, VA 20132
Telephone: (540) 338-7421
www.purcellvilleva.com

Town of Round Hill
23 Main Street (Route 179)
P.O. Box 36
Round Hill, VA 20142-0036
Telephone: (540) 338-7878
www.roundhillva.org

Commonwealth of Virginia Contacts:

Contacts for:

- State Taxation Issues

Virginia Department of Taxation
Office of Customer Services
P.O. Box 1115
Richmond, VA 23218-1115
Telephone: (804) 367-8037
www.tax.virginia.gov

Contacts for:

- Nonprofit Registration
- Permit for Fund-raising

Virginia State Corporation Commission
Office of the Clerk
P.O. Box 1197
Richmond, VA 23218
Telephone: (804) 371-9967
Toll-free: 1-800-552-7945
http://www.scc.virginia.gov/clk/vanon_corp.aspx

Office of Charitable Nonprofit Solicitation You can register online and it is available at: www.vdacs.virginia.gov/allforms.shtml

Employment and Payroll:

Equal Employment Opportunity**Virginia Employment Commission**

Main Office

703 E. Main Street

Richmond, VA 23219

Telephone: (804) 786-1485www.vec.virginia.gov

Fairfax Regional Office

13135 Lee Jackson Mem. Highway

Fairfax, VA 22033

Telephone: (703) 803-0000**Minimum Wage and Payroll Requirements****Virginia Department of Labor and Industry**

Division of State Labor Law

Power-Taylor Building

13 South 13th Street

Richmond, VA 23219-4101

Telephone: (804) 371-2327www.doli.virginia.gov**State Posters****Virginia Department of Labor and Industry**

Office of VOSH Research & Analysis

13 South 13th Street

Richmond, VA 23219

Telephone: (804) 786-1995www.doli.virginia.gov**Worker's Compensation and Unemployment Compensation:****Virginia Worker's Compensation Commission**

1000 DMV Drive

Richmond, VA 23220

Telephone: 1 (877) 664-2566www.vwc.state.va.us**Virginia Employment Commission**

Main Office

703 E. Main Street

Richmond, VA 23219

Telephone: (804) 786-1485www.vec.virginia.gov

Fairfax Regional Office

13135 Lee Jackson Mem. Highway

Fairfax, VA 22033

Telephone: (703) 803-0000**Other Licenses, Registrations and Regulations:****Alcohol, Production, Distribution, Storage, and Sales:****Virginia Alcoholic Beverage Control Board**

2901 Hermitage Road

Richmond, VA 23220

Telephone: (804) 213-4400**(800) 552-3200**www.abc.virginia.gov**Childcare:**

Virginia Department of Social Services

7 N. Eighth Street
Richmond, VA 23219

Telephone: (804) 726-7000

www.dss.virginia.gov

Environmental Regulations:

Virginia Department of Environmental Quality

Division of Technical Evaluation

629 East Main Street

P.O. Box 10009

Richmond, VA 23240

Telephone: (804) 698-4000

www.deq.virginia.gov

Virginia Department of Waste Management

629 East Main Street

P.O. Box 10009

Richmond, VA 23240

Telephone: (804) 698-4000

Toll Free: (800) 592-5482

www.deq.virginia.gov

Virginia State Water Control Board

Division of Water Resources Management

P.O. Box 10009

Richmond, VA 23240

Telephone: (804) 698-4043

<http://www.deq.virginia.gov/waterresources/>

Occupational Licenses:

Virginia Department of Education

P.O. Box 2120

Richmond, VA 23218

Toll-free: 1-800-292-3820

www.pen.k12.va.us

Virginia Department of Health Professionals

Perimeter Center

9960 Maryland Drive, Suite 300

Richmond, VA 23233

Telephone: (804) 367-4400

www.dhp.virginia.gov

**Virginia Department of Professional & Occupational Regulation
Board for Contractors**

9960 Maryland Dr. Suite 400

Richmond, VA 23233

Telephone: (804) 367-8511

www.state.va.us/dpor

Occupational Safety and Health (OSHA) Regulations:**Virginia Department of Labor and Industry
Division of Occupational Safety and Health**

Powers-Taylor Building
13 South 13th Street
Richmond, VA 23219-4101
Telephone: (804) 371-2327
www.doli.virginia.gov

Northern Virginia Regional Office
10515 Battlevue Parkway
Manassas, VA 20109
Telephone: (703) 392-0900

Trademark Registration:**Virginia State Corporation Commission**

Division of Securities & Retail Franchising
P.O. Box 1157
Richmond, VA 23218
Telephone: (804) 371-9187
www.state.va.us/scc

U.S. Patent and Trademark Office

Director of the U.S. Patent and Trademark Office
P.O. Box 1450
Alexandria, VA 22313-1450
Telephone: (571) 272-1000
Toll-free: 1-800-786-9199
www.uspto.gov

Vehicle Licenses and Inspections:**Virginia Department of Motor Vehicles**

Leesburg
945 Edwards Ferry Road
Leesburg, VA 20176-3301
Telephone: 1-800-435-5137
Toll Free: 1-866-DMVLINE
www.dmv.virginia.gov

Sterling
100 Free Court
Sterling, VA 20164-3201

Federal Contacts:**Contacts for:**

- Employee Tax Withholding
- Employer ID Number
- Federal Unemployment
- Individual, Partnership and Corporate Taxes

Internal Revenue Service

5205 Leesburg Pike Suite 200
Bailey's Crossroads, VA 22041
Telephone: (703) 756-6663
Toll-free: 1-800-829-4933
www.irs.gov

Citizenship and Immigration:

U.S. Citizenship and Immigration Services (USCIS)

Office of Business Liaison: (800) 357-2099

National Customer Service Center: (800) 375-5283

Fax: (202) 305-2523

Office of Business Liaison

6th Floor

111 Massachusetts Ave., NW

Washington, DC 20539

USCIS Washington District Office

2675 Prosperity Way

Fairfax, VA 22031

Other Permits:

Alcohol, Tobacco, and Firearms Production and Sales

Bureau of Alcohol, Tobacco, Firearms, and Explosives

99 New York Ave. NE

Mail Stop 5S144

Washington, DC 20226

Telephone: (202) 648-8010

<http://www.atf.treas.gov/>

Broadcasting

Federal Communications Commission

445 12th Street, SW

Washington DC 20554

Telephone: 1-888-CALL FCC (225-5322)

www.fcc.gov

Food, Drugs and Cosmetics Production

Food and Drug Administration

Small Business Division

5600 Fishers Lane

Rockville, MD 20857

Telephone: 1-888-INFO FDA (463-6332)

www.fda.gov

Other Resources:

Federal Posters

United States Department of Labor

Employment Standards Administration (ESA)

Wage and Hour Division

Richmond District Office

400 N. 8th St., Room 416

Richmond, VA 23219-4815

Telephone: 1-804-771-2995

Toll-free: 1-866-487-9243

www.dol.gov

Minimum Wage-Fair Labor Standards Act and the

Walsh-Healy Public Contracts Act

United States Department of Labor

Frances Perkins Building
200 Constitution Ave, NW
Washington, DC 20210
Telephone: 1-866-4-USA-DOL
www.dol.gov

Local Resources

Loudoun County Chamber of Commerce

Did you know that the Chamber of Commerce also serves non-profit organizations? The Non-Profit Initiative (NPI) was created to support the nonprofit members of the Loudoun County Chamber of Commerce (LCCC), with an emphasis on helping Nonprofits communicate their mission, purpose and value to Loudoun County's business community.

With more than 1,200 members, the Loudoun County Chamber is a valuable tool for networking and making connections with business leaders. Many businesses are looking for strategic partnerships with non-profit organizations. Consider joining the Chamber to promote the mission of your non-profit... and you might pick up a volunteer or two as well.

Telephone: (703) 777-2176
www.loudunchamber.org

Loudoun County Public Libraries

The Loudoun County Public Libraries system is a valuable source of information on starting and operating a non-profit organization. Contact:

Telephone: (703) 777-0368
www.lcpl.lib.va.us

Ashburn Library

43316 Hay Road
Ashburn, VA 20147
Phone: (703) 737-8100
Fax: (703) 737-8101

Cascades Library

21030 Whitfield Place
Potomac Falls, VA 20165
Phone: (703) 444-3228
Fax: (703) 444-1336

Lovettsville Library

12 North Light St.
Lovettsville, VA 20180
Phone: (540) 822-5824
Fax: (540) 822-5998

Middleburg Library

101 Reed Street
Middleburg, VA 20117
Phone: (540) 687-5730
Fax: (540) 687-3630

Purcellville Library

220 East Main Street
Purcellville, VA 20132
Phone: (540) 338-7235
Fax: (540) 338-2629

Rust Library

34 D Catoctin Cir. S.E.
Leesburg, VA 20176
Phone: (703) 777-0323
Fax: (703) 771-5620

Sterling Library

120 Enterprise Street
Sterling, VA 20164
Phone: (703) 430-9500
Fax: (703) 430-5935

Useful Online Resources for Nonprofits

GuideStar – You can look up the 990 tax form for any registered nonprofit in America.
<http://www.guidestar.org/>

IdealList.org - the nonprofit FAQ with information for and about nonprofits
<http://www.idealists.org/if/idealists/en/FAQ/Nonprofit/Home/default>

National Council of Nonprofit Associations (NCNA) - the network of state and regional nonprofit associations links local organizations to a national audience through state associations and helps small and midsize nonprofits: manage and lead more effectively; collaborate and exchange solutions; engage in critical policy issues affecting the sector; and achieve greater impact in their communities. NCNA is also the convening organization for the Nonprofit Congress, an unprecedented effort to unite nonprofits and strengthen the charitable sector.
<http://www.ncna.org/>

Nonprofit Guides - free Web-based grant-writing tools for non-profit organizations, charitable, educational, public organizations, and other community-minded groups.
<http://www.npguides.org/>

The Foundation Center - the nation's leading authority on philanthropy, connecting nonprofits and the grantmakers; providing tools they can use and information they can trust. The Center maintains the most comprehensive database on U.S. grantmakers and their grants. They also operate research, education, and training programs designed to advance philanthropy at every level. They offer five regional library/learning centers including one in Washington, DC and a national network of more than 300 Cooperating Collections. They also have a very helpful step-by-step guide for starting a nonprofit.
<http://foundationcenter.org/>

USA.gov for Nonprofits - Official information and services from the U.S. government
<http://www.usa.gov/Business/Nonprofit.shtml>

Virginia Society of Certified Public Accountants Nonprofit Resource Center - VSCPA offers a wealth of resources to nonprofit organizations looking for information on budgeting, tax planning or audit committees. They provide speakers on financial topics, as well as advice on financial issues. Through the VSCPA Nonprofit Pro Bono Assistance Program, Virginia CPAs provide free assistance and advice on financial issues to charitable nonprofits in need in the Commonwealth of Virginia. Some examples of financial advice include: tax preparation, auditing, financial management, etc. They also send out openings to their CPA members if you're trying to fill a vacancy on your board of directors.
http://www.vscpa.com/pvw2d6a15/Visitors/Nonprofit_Resources/

Tech Soup.org – provides free software to assist nonprofits in achieving their mission
<http://www.techsoup.org/>

Board Source - There you can see Frequently Asked Questions about the duties and responsibilities of Board Members, and ask your own questions.
<http://www.boardsource.org/>

